

Introduced by

1 A concurrent resolution directing the Legislative Council to study the property tax exemption for  
2 charitable organizations.

3 **WHEREAS**, the Constitution of North Dakota provides that property used exclusively for  
4 charitable purposes is exempt from taxation; and

5 **WHEREAS**, although numerous statutes provide property tax exemptions for property of  
6 institutions of public charity, the nature and activities of charities and amount of property owned  
7 by charities have changed substantially since many of these statutes were enacted; and

8 **WHEREAS**, there is uncertainty regarding the appropriate interpretation of the statutory  
9 term "institutions of public charity" and whether charities should be subject to full or partial  
10 assessment of property taxes for the value of certain services provided for their benefit; and

11 **WHEREAS**, uniformity may be lacking in application of the property tax exemption for  
12 charitable organizations across the state, which results in unequal treatment of organizations  
13 providing similar services;

14 **NOW, THEREFORE, BE IT RESOLVED BY THE \_\_\_\_\_ OF**  
15 **NORTH DAKOTA, THE \_\_\_\_\_ CONCURRING THEREIN:**

16 That the Legislative Council study the property tax exemption for charitable  
17 organizations; and

18 **BE IT FURTHER RESOLVED**, that the Legislative Council report its findings and  
19 recommendations, together with any legislation required to implement the recommendations, to  
20 the Fifty-eighth Legislative Assembly.